

SATTERLEE STEPHENS BURKE & BURKE LLP

230 PARK AVENUE
NEW YORK, NY 10169-0079
(212) 818 9200

33 WOOD AVENUE S.
ISELIN, NJ 08830-2735
(732) 603-4966
FAX (732) 603-4977

FAX (212) 818-9606/7
www.ssbb.com

E-Mail: cbelmonte@ssbb.com
Direct Dial: (212) 404-8725

January 12, 2010

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The Honorable Robert D. Drain
United States Bankruptcy Judge
United States Bankruptcy Court
Southern District of New York
300 Quarropas Street
White Plains NY 10601

Re: In re: Reader's Digest Association, Inc., et al.
Ch. 11 Case No. 09-23529 (RDD) (Jointly Administered)

Dear Judge Drain:

It has just come to our attention that the decision DBSD North America, Inc., 2009 WL 3491060, No. 09-13061 (REG) (Bankr. S.D.N.Y. 2009), which we cited in the objection to confirmation filed by this firm on behalf of the RD Retiree Group, LLC, and which the Debtors also cite in their reply, is currently on appeal to the District Court for the Southern District of New York, Case No. 09-cv-10156 (LAK), on the issue of the "gift doctrine" as it affects the absolute priority rule.

Respectfully submitted,

/s/ Christopher R. Belmonte

Christopher R. Belmonte

cc: Nicole Greenblatt, Esq. (*by email*)
Paul M. Basta, Esq.
Kirkland & Ellis, LLP
Counsel to the Debtors

Steven J. Reisman, Esq. (*by email*)
Curtis, Mallet-Prevost, Colt & Mosle LLP
Special Counsel to the Debtors

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Scott L. Hazen, Esq. *(by email)*
David M. Posner, Esq.
Otterbourg, Steindler, Houston & Rosen, P.C.
Counsel for the Official Committee of Unsecured Creditors

Peter V. Pantaleo, Esq. *(by email)*
Morris J. Massel, Esq.
Simpson Thacher & Bartlett LLP
*Counsel to the Agent for the
Debtors' Prepetition and Postpetition Lenders*

Andrea Schwartz, Esq. *(by email)*
Office of the United States Trustee